

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2001

Department of the Treasury
Internal Revenue Service

Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2001, or tax year beginning 9/1/2000, and ending 8/31/2001

G Check all that apply ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label Otherwise, print or type	Name of organization Bill of Rights Institute		A Employer identification number 48-0891418
	Number and street (or P.O. box number if mail is not delivered to street address) 1001 Connecticut Ave NW	Room/suite Suite 219	B Telephone number (see page 10 of the instr) (202)822-4622
	City or town Washington	State DC	ZIP + 4 20036-5531
H Check organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		C If exemption application is pending check here <input type="checkbox"/> D 1 Foreign organizations check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test check <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A) check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B) check here <input checked="" type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, column (c), line 16) 4,343,845 (Part I, col (d) must be on cash basis)		J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received Check <input type="checkbox"/> if the foundation is not required to attach Sch. B	1,196,129			
2 Distributions from split-interest trusts		0		
3 Interest on savings and temporary cash investments	14,887	14,887	14,887	
4 Dividends and interest from securities	58,140	58,140	58,140	
5a Gross rents	0	0	0	
b (Net rental income or (loss))	0			
6a Net gain or (loss) from sale of assets not on line 10	0			
b GSP for assets on 6a	0			
7 Capital gain net income (from Part IV, line 2)		0		
8 Net short-term capital gain			0	
9 Income modifications			0	
10a Gross sales less returns	19,307			
b Less COGS	18,084			
c Gross profit or (loss) (attach schedule)	1,223		1,223	
11 Other income (attach schedule)	146	0	146	
12 Total. Add lines 1 through 11	1,270,525	73,027	74,396	
13 Compensation of officers, directors, trustees, etc.	140,255	0	0	140,255
14 Other employee salaries and wages	226,732	0	0	226,732
15 Pension plans, employee benefits	44,614	0	0	44,614
16a Legal fees (attach schedule)	1,582	0	0	1,582
496 b Accounting fees (attach schedule)	54,481	0	0	54,481
c Other professional fees	81,878	0	0	81,878
17 Interest	0	0	0	0
18 Taxes (attach schedule)	0	0	0	0
19 Depreciation and depletion	11,759	0	0	
20 Occupancy	45,469	0	0	45,469
21 Travel, conferences, and meetings	47,541	0	0	47,541
22 Printing and publications	45,475	0	0	45,475
23 Other expenses (attach schedule)	350,079	0	0	350,079
24 Total operating and administrative expenses. Add lines 13 through 23	1,049,865	0	0	1,038,106
25 Contributions, gifts, grants paid	0			0
26 Total expenses and disbursements. Add lines 24 and 25	1,049,865	0	0	1,038,106
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	220,660			
b Net investment income (if negative, enter -0-)		73,027		
c Adjusted net income (if negative, enter -0-)			74,396	

For Paperwork Reduction Act Notice, see the instructions

(HTA)

Form 990-PF (2001)

9

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash - non-interest bearing	300	0	0
	2 Savings and temporary cash investments	459,083	626,220	626,220
	3 Accounts receivable 5,390			
	Less allowance for doubtful accounts 0	1,153	5,390	5,390
	4 Pledges receivable 12,500			
	Less allowance for doubtful accounts 0	5,000	12,500	12,500
	5 Grants receivable	0	0	0
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0
A	7 Other notes and loans receivable 0			
s	Less allowance for doubtful accounts 0	0	0	0
s	8 Inventories for sale or use	136,811	191,910	191,910
e	9 Prepaid expenses and deferred charges	11,106	36,468	36,468
t	10a Investments - U S and state government obligations	0	0	0
s	b Investments - corporate stock (attach schedule)	478,800	478,800	3,438,468
	c Investments - corporate bonds (attach schedule)	0	0	0
	11 Investments - land, buildings and equipment basis 0			
	Less accumulated depreciation 0	0	0	0
	12 Investments - mortgage loans	0	0	0
	13 Investments - other (attach schedule)	0	0	0
	14 Land, buildings, and equipment basis 50,604			
	Less accumulated depreciation 17,715	35,480	32,889	32,889
	15 Other assets (describe 0)	0	0	0
	16 Total assets (to be completed by all filers-see page 16 of the instructions Also, see page 1, item I)	1,127,733	1,384,177	4,343,845
Lia-	17 Accounts payable and accrued expenses	30,451	66,235	
bili-	18 Grants payable	0	0	
ties	19 Deferred revenue	0	0	
	20 Loans from officers directors trustees and other disqualified persons	0	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe 0)	0	0	
	23 Total liabilities (add lines 17 through 22)	30,451	66,235	
N	Organizations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31 <input checked="" type="checkbox"/>			
e	24 Unrestricted	1,097,282	1,290,313	
t	25 Temporarily restricted	0	27,629	
	26 Permanently restricted	0	0	
A	Organizations that do not follow SFAS 117, check here and complete lines 27 through 31 <input type="checkbox"/>			
s	27 Capital stock, trust principal, or current funds	0	0	
e	28 Paid-in or capital surplus or land bldg and equipment fund	0	0	
t	29 Retained earnings accumulated income endowment, or other funds	0	0	
s	30 Total net assets or fund balances (see page 17 of the instructions)	1,097,282	1,317,942	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,127,733	1,384,177	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,097,282
2	Enter amount from Part I, line 27a	2	220,660
3	Other increases not included in line 2 (itemize)	3	0
4	Add lines 1, 2, and 3	4	1,317,942
5	Decreases not included in line 2 (itemize)	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,317,942

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a NONE				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a			0	
b			0	
c			0	
d			0	
e			0	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a		0	0	
b		0	0	
c		0	0	
d		0	0	
e		0	0	
2 Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2	0	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I line 8		3	0	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

N/A

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☐ No

If "Yes," the organization does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2000			0.0000
1999			0.0000
1998			0.0000
1997			0.0000
1996			0.0000
2 Total of line 1, column (d)		2	0.0000
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years		3	0.0000
4 Enter the net value of noncharitable-use assets for 2001 from Part X, line 5		4	0
5 Multiply line 4 by line 3		5	0
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	0
7 Add lines 5 and 6		7	0
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18		8	0

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18)

1a Exempt operating foundations described in section 4940(d)(2), check here and ☒ enter "N/A" on line 1 Date of ruling letter 3/6/1986 (attach copy of ruling letter if necessary)

b Domestic organizations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b

c All other domestic organizations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)

2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)

5 Tax based on investment income Subtract line 4 from line 3 If zero or less, enter -0-

6 Credits/Payments

a 2001 estimated tax payments and 2000 overpayment credited to 2001

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments Add lines 6a through 6d

8 Enter any PENALTY for underpayment of estimated tax Check here if Form 2220 ☐ is attached

9 TAX DUE If the total of lines 5 and 8 is more than line 7, enter AMOUNT OWED

10 OVERPAYMENT If line 7 is more than the total of lines 5 and 8, enter the AMOUNT OVERPAID

11 Enter the amount of line 10 to be Credited to 2002 estimated tax

Refunded

Part VII-A Statements Regarding Activities

1a During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the organization in connection with the activities

c Did the organization file Form 1120-POL for this year?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year
(1) On the organization \$ N/A (2) On organization managers \$ N/A

e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on organization managers \$ N/A

2 Has the organization engaged in any activities that have not previously been reported to the IRS?

If "Yes," attach a detailed description of the activities

3 Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes

4a Did the organization have unrelated business gross income of \$1,000 or more during the year?

b If "Yes," has it filed a tax return on Form 990-T for this year?

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

If "Yes," attach the statement required by General Instruction T

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either

* By language in the governing instrument or

* By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

7 Did the organization have at least \$5,000 in assets at any time during the year? If "Yes," complete Part III column (c) and Part XV

8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) District of Columbia, Kansas, Virginia

b If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation

9 Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2001 or the taxable year beginning in 2001 (see instructions for Part XIV on page 25)? If "Yes," complete Part XIV

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

11 Did the organization comply with the public inspection requirements for its annual returns and exemption application?

Web site address www.billofrightsinstitute.org

12 The books are in care of Vonda Holliman

Telephone no (316)828-5552

Located at 4111 East 37th Street North, Wichita, KS

ZIP+4 67220-3298

13 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the year

13 N/A

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies

- 1a** During the year did the organization (either directly or indirectly)
- (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No
- (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No
- (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No
- (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No
- (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No
- (6) Agree to pay money or property to a government official? (Exception: Check "No" if the organization agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No
- b** If any answer is "Yes" to 1a(1) - (6), did ANY of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 19 of the instructions)? ☐
- Organizations relying on a current notice regarding disaster assistance check here ☐
- c** Did the organization engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2001? ☐
- 2** Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))
- a** At the end of tax year 2001, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2001? ☐ Yes ☒ No
- If "Yes," list the years _____
- b** Are there any years listed in 2a for which the organization is NOT applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement-see page 19 of the instructions) ☐
- c** If the provisions of section 4942(a)(2) are being applied to ANY of the years listed in 2a, list the years here _____
- 3a** Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No
- b** If "Yes," did it have excess business holdings in 2001 as a result of (1) any purchase by the organization or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the organization had excess business holdings in 2001) ☐
- 4a** Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes? ☐
- b** Did the organization make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2001? ☐
- 5a** During the year did the organization pay or incur any amount to
- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955) or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No
- b** If any answer is "Yes" to 5a(1) - (5), did ANY of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 20 of the instructions)? ☐
- Organizations relying on a current notice regarding disaster assistance check here ☐
- c** If the answer is "Yes" to question 5a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No
- If "Yes," attach the statement required by Regulations section 53.4945-5(d)
- 6a** Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- If you answered "Yes" to 6b, also file Form 8870

	Yes	No
1a		
1b		X
1c		X
2a		
2b		N/A
3a		
3b		N/A
4a		X
4b		X
5a		
5b		N/A
6a		
6b		X

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors
1 List all officers, directors, trustees, foundation managers and their compensation (see page 20 of the instructions)

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account, other allowances
See Attached Schedule				

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 21 of the instructions) If none, enter "NONE"

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account, other allowances
Kevin Brady 14993 Grassy Knoll Ct Woodbridge, NJ 22193	Director-Education Programs 40 Hrs	77,636	6,235	0
Total number of other employees paid over \$50,000				0

3 Five highest-paid independent contractors for professional services - (see page 21 of the instructions) If none, enter "NONE"

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 See Attached Schedule	616,519
2	
3	
4	

Part IX-B Summary of Program-Related Investments

(see page 21 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2		Amount
1	N/A	
2		
All other program-related investments See page 22 of the instructions		
3		
Total Add lines 1 through 3		0

Part X Minimum Investment Return

(All domestic foundations must complete this part Foreign foundations, see

page 22 of the instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	3,168,235
b	Average of monthly cash balances	1b	366,007
c	Fair market value of all other assets (see page 22 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	3,534,242
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	3,534,242
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 23 of the instructions)	4	53,014
5	Net value of noncharitable-use assets Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,481,228
6	Minimum investment return Enter 5% of line 5	6	174,061

Part XI Distributable Amount

(see page 23 of the instructions) (Section 4942(j)(3) and (j)(5) private operating

foundations and certain foreign organizations check here



and do not complete this part)

1	Minimum investment return from Part X, line 6	1	0
2a	Tax on investment income for 2001 from Part VI, line 5	2a	0
2b	Income tax for 2001 (This does not include the tax from Part VI)	2b	0
c	Add lines 2a and 2b	2c	0
3	Distributable amount before adjustments Subtract line 2c from line 1	3	0
4a	Recoveries of amounts treated as qualifying distributions	4a	0
4b	Income distributions from section 4947(a)(2) trusts	4b	0
c	Add lines 4a and 4b	4c	0
5	Add lines 3 and 4c	5	0
6	Deduction from distributable amount (see page 23 of the instructions)	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	0

Part XII Qualifying Distributions

(see page 23 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,038,106
b	Program-related investments - Total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	96,727
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,134,833
5	Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 24 of the instructions)	5	0
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	1,134,833

NOTE The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income

(see page 24 of the instructions)

	(a) Corpus	(b) Years prior to 1999	(c) 1999	(d) 2001
1 Distributable amount for 2001 from Part XI, line 7				0
2 Undistributed income, if any, as of the end of 2000				
a Enter amount for 2000 only			0	
b Total for prior years 19__ 19__ 19__		0		
3 Excess distributions carryover, if any, to 2001				
a From 1996	0			
b From 1997	0			
c From 1998	0			
d From 1999	0			
e From 2000	0			
f Total of lines 3a through e	0			
4 Qualifying distributions for 2001 from Part XII, line 4 \$ 1,134,833				
a Applied to 2000, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required - see instructions)		0		
c Treated as distributions out of corpus (Election required - see instructions)	0			
d Applied to 2001 distributable amount				0
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2001 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below				
a Corpus Add 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b Taxable amount - see instructions		0		
e Undistributed income for 2000 Subtract line 4a from line 2a Taxable amount			0	
f Undistributed income for 2001 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2002				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3)	0			
8 Excess distributions carryover from 1996 not applied on line 5 or line 7 (see page 25 of the instructions)	0			
9 Excess distributions carryover to 2002 Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 1997	0			
b Excess from 1998	0			
c Excess from 1999	0			
d Excess from 2000	0			
e Excess from 2001	0			

(see page 25 of the instructions and Part VII-A, question 9)

12/19/1979

☒ 4942(i)(3) or ☐ 4942(i)(5)

Tax Year	Prior 3 years			(e) Total
(a) 2001	(b) 2000	(c) 1999	(d) 1998	
174,061	65,162	62,762	55,092	357,077
147,952	55,388	53,348	46,828	303,516
1,134,833	769,417	994,502	942,879	3,841,631
0	0	0	0	0
1,134,833	769,417	994,502	942,879	3,841,631
0	0	0	0	0
0	0	0	0	0
116,041	125,308	141,710	147,585	530,644
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

(4) Gross investment income

Form 990-PF (2001)

Part XV Supplementary Information

(continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year NONE				
Total			3a	0
b Approved for future payment				
Total			3b	0

**Part XVII Information Regarding Transfers To and Transactions and Relationships
With Noncharitable Exempt Organizations**

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (1) Cash
(2) Other assets

b Other Transactions

- (1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	N/A		

- 2a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Sign Here

Konda Holliman

4-15-02

Secretary / Treasurer

Signature of officer or trustee

Date

Title

Paid

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Preparer's Use Only

Firm's name (or yours if self-employed), address and ZIP code

EIN

Phone no ()

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of organization

Bill of Rights Institute

Employer identification number

48-0891418

Organization type (check one)

Filers of**Section**

Form 990 or 990-EZ

- ☐ 501(c)() (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- ☐ 527 political organization

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the General rule or a Special rule (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule - see instructions)

General Rule -

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules -

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year) \$ _____

Caution Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization
Bill of Rights InstituteEmployer identification number
48-0891418**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	<u>Anschutz Foundation</u> <u>The Navarre Building, 1727 Tremont Pl</u> <u>Denver, CO 80202</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>2</u>	<u>Ariel Corp</u> <u>35 Blackjack Rd</u> <u>Mt Vernon, OH 43050</u>	\$ <u>10,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>3</u>	<u>Armstrong Foundation</u> <u>P O Box 470338</u> <u>Fort Worth, TX 76147</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>4</u>	<u>Capital Area Intermediate Unit</u> <u>55 Miller St</u> <u>Summerdale, PA 17093</u>	\$ <u>10,600</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>5</u>	<u>Castle Rock Foundation</u> <u>4100 E Mississippi Ave Suite 1850</u> <u>Denver, CO 80246</u>	\$ <u>20,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
<u>6</u>	<u>Shelby Cullom Davis Foundation</u> <u>5335 Wisconsin Ave NW</u> <u>Washington, DC 20015</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)

Name of organization
Bill of Rights Institute

Employer identification number
48-0891418

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	William H. Donner Foundation 500 Fifth Ave. Suite 1230 New York, NY 10110	\$ 65,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
8	Earhart Foundation 2200 Green Rd. Suite H Ann Arbor, MI 48105	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
9	Otto Haas Foundation Two Logan Square, 100 North 18th St. Suite 1110 Philadelphia, PA 19103	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
10	Grover Hermann Foundation 1000 Hillgrove Suite 200 Western Springs, IL 60558	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
11	Elizabeth S. Hooper Foundation P O Box 7453 St. Davids, PA 19087	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
12	Jaquelin Hume Foundation 600 Montgomery St. 28th Floor San Francisco, CA 94111	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)

Name of organization
Bill of Rights Institute

Employer identification number
48-0891418

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	F M Kirby Foundation, Inc P O Box 151 Morristown, NJ 07963-0151	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
14	Charles G Koch Charitable Foundation P O Box 2256 Wichita, KS 67201	\$ 300,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
15	David H Koch Charitable Foundation P O Box 2256 Wichita, KS 67201	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
16	Robert A Levy 5630 Wisconsin Dr Chevy Chase, MD 20815	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
17	Alexander MacN Luke P O Box 59457 Potomac, MD 20859	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
18	John M Olin Foundation 330 Madison Ave 22nd Floor New York, NY 10017	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)

Name of organization
Bill of Rights InstituteEmployer identification number
48-0891418**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
19	Gerald O'Shaughnessy 8301 E 21st St N Suite 420 Wichita, KS 67206	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
20	Helen Richardson 3001 Veazy Terrace N W Washington, DC 20008	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
21	B Kenneth Simon 40 Woodhaven Drive Pittsburgh, PA 15228	\$ 19,874	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
22	Larry Smead 3401 Sunflower, 2nd Floor Santa Ana, CA 92704	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
23	Preston Wells, Jr 600 Sagamore Rd Ft Lauderdale, FL 33301	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)
24	Norma Zimdahl 4525 N Placita Del Tio Tucson, AZ 85750	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> Complete Part II if there is a noncash contribution)

Employer identification number

48-0891418

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	NONE _____ _____ _____	\$ _____	____ / ____ / ____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	____ / ____ / ____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	____ / ____ / ____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	____ / ____ / ____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	____ / ____ / ____
(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	____ / ____ / ____

Employer identification number

48-0891418

(Complete columns (a) through (e) and the following line entry)

For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once-see instructions)

\$ N/A

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	_____ _____ _____	_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	_____ _____ _____	_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	_____ _____ _____	_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	_____ _____ _____	_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	_____ _____ _____	_____ _____ _____	

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

EXHIBIT A-1

DEPARTMENT OF THE TREASURY

Date: NOV 18 1997

HUMANE STUDIES FOUNDATION
C/O ELIZABETH M MILLS
MCDEERMOTT HILL & EMERY
227 W MONROE ST STE 3100
CHICAGO, IL 60606-5096

Employer Identification Number:
48-0391418

OLN:
17053270706007

Contact Person:
D. A. DOMNINO
Contact Telephone Number:
(513) 241-5199

60 Month Period Ends:
August 31
Addendum Applies:
No

--

Dear Applicant:

We have received your notification of intent to terminate your private foundation status under section 507(b)(1)(B) of the Internal Revenue Code during a 60 month period beginning September 1, 1997.

The information submitted indicates that you intend to operate as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code during the 60 month period.

Based on your proposed activities and support, it is held that you can reasonably be expected to terminate your private foundation status under section 507(b)(1)(B) of the Code. Accordingly, you will be treated as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code for an advance ruling period of 60 months beginning September 1, 1997.

Within 90 days after the end of your 60 month period, you must establish to the satisfaction of the Internal Revenue Service that you have qualified as an organization which meets the requirements of paragraph (1), (2), or (3) of section 509(a) of the Code for the 60 month period. If you do establish that fact, you will be so classified for all purposes beginning with the first day of the first taxable year of the 60 month period and, thereafter, so long as you continue to meet the requirements of section 509(a)(1), (2), or (3). If, however, you do not meet these requirements for the 60 month period, you will be classified as a private foundation as of the first day of the first taxable year of the 60 month period.

If you satisfy the requirements of section 507(b)(1)(B) of the Code at the end of your 60 month period, you will not be subject to the provisions of section 507(a), (c), or (g) of the Code.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, until you complete

Letter 2245 (00/00)

EXHIBIT A-2

-2-

HUMANE STUDIES FOUNDATION

your 60 month termination and are classified as a section 509(a)(1) organization. Form 990-EF must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000 or 5 percent of your gross receipts (whichever is less), for failure to file a return on time unless there is reasonable cause for the delay. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If you do not pay the tax imposed by section 4940 of the Code for any taxable year or years during the 60 month period, and it is subsequently determined that such tax is due for such year or years, you will be liable for interest in accordance with section 6601 of the Code. Since any failure to pay such taxes during the 60 month period is due to reasonable cause, the penalty under section 6651 with respect to the tax imposed by section 4940 shall not apply.

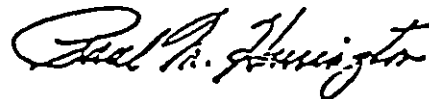
If the heading of this letter indicate that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):
Form 872

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date March 7, 2000

Person to Contact.

**Vicki Adams 31-04011
Customer Service Representative**

Toll Free Telephone Number:

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

48-0891418

60-Month Period Ends:

August 31, 2002

**Bill of Rights Institute
P O Box 2226
Falls Church, VA 22042-0226**

Dear Sir or Madam

This is in response to our receiving your Amended Articles of Incorporation, dated November 17, 1999, changing the name of your organization to what is shown above. This letter will take the place of the copy you requested and affirms your organization's exempt status.

Our records indicate that your organization submitted information that it intends to operate as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code during the 60-month period.

Based on your proposed activities and support, it is held that you can reasonably expect to terminate your private foundation status under section 507(b)(1)(B) of the Code. Accordingly, your organization will be treated as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code for an advance ruling period of 60 months, beginning September 1, 1997.

Within 90 days after the end of the 60-month period, your organization must establish to the satisfaction of the Internal Revenue Service that it has qualified as an organization which meets the requirements of paragraph (1), (2), or (3) of section 509(a) of the Code for the 60-month period. If your organization does establish that fact, it will be so classified for all purposes beginning with the first day of the first taxable year of the 60-month period and, therefore, so long as it continues to meet the requirements of section 509(a)(1), (2), or (3). If, however, the organization does not meet these requirements for the 60-month period, it will be classified as a private foundation as of the first day of the first taxable year of the 60-month period.

If your organization satisfies the requirements of section 507(b)(1)(B) of the Code at the end of its 60-month period, it will not be subject to the provisions of section 507(a), (c), or (g) of the Code.

Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its 60-month period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

Bill of Rights Institute
48-0891418

Your organization is required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, until it completes its 60-month termination and is classified as a 509(a)(1) organization. Form 990-PF must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts (whichever is less), when a return is filed late unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization does not pay the tax imposed by Section 4940 of the Code for any taxable year or years during the 60-month period, and it is subsequently determined that such tax is due for such year or years, the organization will be liable for interest in accordance with Section 6601 of the Code. Since any failure to pay such taxes during the 60-month period is due to reasonable cause, the penalty under Section 6651 with respect to the tax imposed by Section 4940 shall not apply.

Donors may deduct contributions made to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

EXHIBIT A-5


-3-

Bill of Rights Institute
48-0891418

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records

If you have any questions, please call us at the telephone number shown in the heading of this letter

Sincerely,

A handwritten signature in black ink, appearing to read "Robert C. Padilla". The signature is fluid and cursive, with the first name "Robert" being more prominent.

Robert C Padilla
Manager, Customer Service

Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return

OMB No 1545-1709

If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note. Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time- Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization Bill of Rights Institute	Employer identification number 48-0891418
	Number, street, and room or suite no. If a P O box, see instructions 1001 Connecticut Ave NW Suite 219	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions Washington, DC 20036-5531	

Check type of return to be filed (file a separate application for each return)

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input checked="" type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

If the organization does not have an office or place of business in the United States, check this box ☐

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 4/15/2002 to file the exempt organization return for the organization named above. The extension is for the organization's return for ☐ calendar year _____ ☒ tax year beginning 9/1/2000 and ending 8/31/2001

- 2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. 0
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 0
- c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Yonda Hollimon Title Treasurer Date 1-15-2002
For Paperwork Reduction Act Notice, see Instruction (HTA) Form 8868 (12-2000)

BILL OF RIGHTS INSTITUTE
EIN 48-0891418
SCHEDULE OF INFORMATION FOR 2001 FORM 990-PF

PART 1, LINE 10, GROSS PROFIT

Line 10a - Gross Sales - Course Materials	19,307
Line 10b - Cost of Goods Sold - Course Materials	18,084
Line 10c - Gross Profit - Course Materials	<u>1,223</u>

PART 1, LINE 11, OTHER INCOME

Program Fee Income - Summer Workshop	<u>146</u>
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PART I, LINE 16 a, b, c, PROFESSIONAL FEES

<u>Type of Fee</u>	<u>Nature of Services</u>	<u>Amount</u>
Line 16 a - Legal Fees	General corporate matters during the year	<u>1,582</u>
Line 16 b - Accounting Fees	General accounting, preparation of financial statements, preparation of Form 990-PF, and audit fees	<u>54,481</u>
Line 16 c - Other Professional Fees	Advertising / Marketing of Educational curriculum	27,619
	Fees for fund raising services	24,291
	Web site development services	15,962
	Fees for educational consultants	13,169
	Temp Administrative services, technical services	<u>837</u>
	Total Line 16 c - Other Professional Fees	<u>81,878</u>

PART I, LINE 19, DEPRECIATION SCHEDULE

<u>Description of Property</u>	<u>Date Acq.</u>	<u>Cost</u>	<u>Prior yrs Deprec</u>	<u>Method</u>	<u>Useful Life</u>	<u>Depreciation for This Year</u>
Office Equipment & Furniture	2001	50,604	5,956	S/L	3 - 15 Years	11,759

PART I, LINE 23, OTHER EXPENSES:

	<u>AMOUNT</u>
Fundraising Postage & Shipping	174,292
Supplies	76,155
Program Postage & Shipping	47,545
List Rentals	21,920
Equipment Rent & Maintenance	9,316
General Postage	5,925
Telephone	5,020
Internet Service Fees	2,725
Insurance	2,274
Miscellaneous	2,161
Payroll Service Fees	1,459
Bank Fees	<u>1,287</u>
TOTAL	<u><u>350,079</u></u>

BILL OF RIGHTS INSTITUTE
EIN 48-0891418
SCHEDULE OF INFORMATION FOR 2001 FORM 990-PF

PART II, LINE 10 b, INVESTMENTS - CORPORATE STOCK

<u>Corporate Name</u>	<u>No. Shares</u>	<u>Book Value</u>	<u>Fair Mkt Value</u>
Koch Industres, Inc	34,200	478,800	3,438,468

BILL OF RIGHTS INSTITUTE
EIN 48-0891418
SCHEDULE OF INFORMATION FOR 2001 FORM 990-PF

PART VI, LINE 3, EXCISE TAX ON INVESTMENT INCOME, and PART VII-A, LINE 5, TERMINATION INFORMATION
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STATEMENT OF TERMINATION OF PRIVATE FOUNDATION STATUS

The Bill of Rights Institute (formerly known as "Humane Studies Foundation") is terminating its private foundation status under section 507(b)(1)(B) of the Internal Revenue code during a 60 month period beginning September 1, 1997

See the following attachments in regard to this termination of private foundation status

EXHIBIT A Determination letter from IRS, dated November 18, 1997, regarding notification of intent to terminate private foundation status (2 pages), and subsequent letter from IRS dated March 7, 2000, regarding change of name and affirming current tax-exempt status (3 pages)

EXHIBIT B IRS Form 872-B, "Consent to Extend the Time to Assess Miscellaneous Excise Taxes" (2 pages)

BILL OF RIGHTS INSTITUTE
EIN 48-0891418
SCHEDULE OF INFORMATION FOR 2001 FORM 990-PF

PART VIII, LIST OF OFFICERS & DIRECTORS

<u>Name and Address</u>	<u>Title, and average hours per week devoted to position</u>	<u>Compensation</u>	<u>Contributions to benefit plans</u>	<u>Expense Account</u>
Victoria Hughes Falls Church, VA	President 40 hours per week average	140,255	7,183	0
Vonda Holliman Wichita, KS	Secretary/Treasurer 9 hours per week average	0	0	0
Richard Fink Centerville, VA	Director Less than 1 hour per week	0	0	0
Charles G Koch Wichita, KS	Director Less than 1 hour per week	0	0	0
Elizabeth Koch Wichita, KS	Director Less than 1 hour per week	0	0	0
Elaine Marshall Dallas, TX	Director Less than 1 hour per week	0	0	0
Gerald O'Shaughnessy Wichita, KS	Director Less than 1 hour per week	0	0	0
Leslie Rudd Oakville, CA	Director Less than 1 hour per week	0	0	0
Roger D Silk Sherman Oaks, CA	Director Less than 1 hour per week	0	0	0
Koch Industries, Inc P O Box 2256 Wichita, KS 67201	Not Applicable (Payment for management services of Secretary/Treasurer)	13,892	0	0

BILL OF RIGHTS INSTITUTE
EIN 48-0891418
SCHEDULE OF INFORMATION FOR 2001 FORM 990-PF

PART IX-A, SUMMARY OF DIRECT CHARITABLE ACTIVITIES

MISSION

The Bill of Rights Institute seeks to educate high school students and teachers about our country's Founding principles through programs which explore

- What the Founders said,
- What the Founding Documents say,
- How these ideas affect our daily lives and shape our society

EDUCATION PROGRAMS

The Bill of Rights Institute has developed an integrated line of education programs to advance this mission

Instructional Materials for the Classroom: Supplementing the standard textbook, the ten-module set of teaching materials includes the following

- ***The Bill of Rights and You: Teacher's Guide*** - A 200 page volume comprising ten units includes historical background and lecture notes, student worksheets, research and enrichment activities, as well as exercises designed to build citizenship skills
- **Educational Videos** - Ten videos which feature original news footage on landmark Supreme Court cases, constitutional scholars, and legal experts with a wide range of views into the classroom
- **Web Site and Email Newsletters** - Includes an on-line version of the *Teacher's Guide*, posting of news stories and discussion questions "Bill of Rights in the News," other features include "Teaching with Original Documents," "Founder of the Month," and "Citizenship and Character " Visit at www.BillofRightsInstitute.org
- **Materials Under Development:**
 - ***Citizenship and Character: Teacher's Guide*** with accompanying web site and CD-ROM (available late 2002)
 - ***Founders and the Constitution: Teacher's Guide*** with accompanying web site and classroom posters (available late 2003)

Regional Workshops and Summer Institutes for Teachers: Professional development programs dealing with both substantive and methodological issues are offered at day-long workshops in cities around the country, and in a week-long graduate-level course at George Mason University in suburban Washington, D C Continuing education credits or graduate credits are offered

Development of Honors Seminars for Students Weekend and weeklong seminars will be offered for the students who want to be challenged to deepen their understanding of the Founding principles (Beginning 2003)

Form 872-B
(Rev. January 1981)

Department of the Treasury — Internal Revenue Service

In Reply Refer To

Consent to Extend the Time to Assess
Miscellaneous Excise Taxes

Humane Studies Foundation

(Name(s))

of 4084 University Drive, Fairfax, Virginia 22030

(Number, Street, City or Town, State, ZIP Code)

District Director of Internal Revenue or Regional Director of Appeals consent and agree to the following:

(1) The amount of liability for excise tax based on investment income tax, imposed on the taxpayer(s)
(Kind)section 4940 of the Internal Revenue Code of 1986 due for the period of 60 months commencing
(Internal Revenue Code, Revenue Act, etc.)September 1, 1997 may be assessed at any time on or before the date described on the reverse *
(Expiration date)

(2) The collection provisions and limitations now in effect will also apply to any tax assessed within the extended period.

(3) This agreement ends on the earlier of the above expiration date or the assessment date of an increase in the above tax that reflects the final determination of tax and the final administrative appeals consideration. An assessment for one period covered by this agreement will not end this agreement for any other period it covers. Some assessments do not reflect a final determination and appeals consideration and therefore will not terminate the agreement before the expiration date. Examples are assessments of: (a) tax under a partial agreement; (b) tax in jeopardy; (c) tax to correct mathematical or clerical errors; (d) tax reported on amended returns; and (e) advance payments. In addition, unassessed payments, such as amounts treated by the Service as cash bonds and advance payments not assessed by the Service will not terminate this agreement before the expiration date.

This agreement ends on the above expiration date regardless of any assessment for any period includible in a report to the Joint Committee on Taxation submitted under section 6405 of the Internal Revenue Code.

(4) The taxpayer(s) may file a claim for credit or refund and the Service may credit or refund the tax within 6 months after this agreement ends.

If this consent is for a partnership return, only one authorized partner need sign.

If you are an attorney or agent of the taxpayer(s), you may sign this consent, provided the action is specifically authorized by a power of attorney. If the power of attorney was not previously filed, please include it with this form.

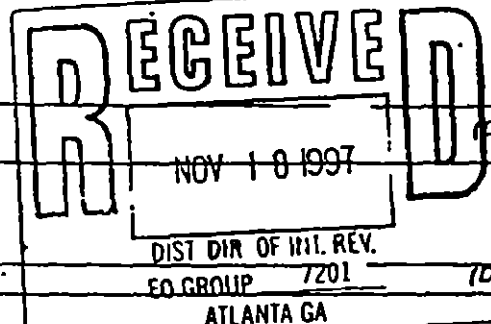
If you are acting as a fiduciary (such as executor, administrator, trustee, etc.) and you sign this consent, include Form 56, Notice Concerning Fiduciary Relationship, unless it was previously filed.

If the taxpayer is a corporation, sign this consent with the corporate name followed by the signature and title of the officer(s) authorized to sign.

MAKING THIS CONSENT WILL NOT DEPRIVE THE TAXPAYER(S) OF ANY APPEAL RIGHTS TO WHICH THEY WOULD OTHERWISE BE ENTITLED.

YOUR
SIGNATURE
HERETAXPAYER'S
REPRESENTATIVE
SIGN HERECORPORATE
NAME:CORPORATE
OFFICER'S
SIGN HERE

Humane Studies Foundation



(Date signed)

(Date signed)

Paul M. Hargrett
Chairman (Title)
(Title)

11/3/97

(Date signed)

(Date signed)

DISTRICT DIRECTOR OF INTERNAL REVENUE

REGIONAL DIRECTOR OF APPEALS

BY

Paul M. Hargrett
(Signature and Title)

11-11-97
(Date signed)

EXHIBIT B-2

This consent is made pursuant to section 6501(c)(4) of the Internal Revenue Code and is part of a request for a ruling that the above designated organization be treated as a publicly supported organization within the meaning of section 509(a)(1) during an advance ruling period. The period of limitation upon assessment of the tax imposed under section 4940 of the Code for any taxable year within the advance ruling period shall not expire prior to one year from the date of expiration of the time prescribed by law for the assessment of a deficiency for the last taxable year within the advance ruling period, except that if a notice of deficiency in tax for any such years is sent to the organization before expiration of such period, the time for making an assessment shall be further extended for the period in which the making of an assessment is prohibited, and for 60 days thereafter.

RECEIVED

